

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

IN RE: AMENDMENT TO COURT OF CHANCERY RULES, SECTION XIX, RULE 195

This 15<sup>th</sup> day of December 2014, IT IS HEREBY ORDERED that Court of Chancery Rules, Section XIX, Rule 195 shall be amended effective January 1<sup>st</sup>, 2015.

**Rule 195 shall be amended as follows:**

Rule 195. When ~~account~~accounting to be presented to Court for approval.

- (a) No ~~account~~accounting shall be presented to the Court for approval until after the expiration of 3 months from the date of the mailing of the notice ~~of such~~account, contemplated by Rule 194(a), unless all of the beneficiaries, guardians, trustees or parents of legally incapacitated beneficiaries interested in the ~~account~~shall accounting have ~~consented thereto~~executed waivers and consents as contemplated in ~~writing. In any event, no~~Rule 194(b).
- (b) No final ~~account~~accounting shall be presented to the Court for approval until a tax clearance form has been filed with the Register of Wills by the Division of Revenue. See 12 Del. C. ~~§~~2304.
- (c) For purposes of this Rule, an accounting is presented to the Court when presented to the Chancellor, a Vice Chancellor, a Master in Chancery, or a Chief Deputy Register of Wills appointed in accordance with 12 Del.C. § 2507.